IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25/09/2003

CORAM

THE HON'BLE MR.JUSTICE R.JAYASIMHA BABU
and
THE HON'BLE MR.JUSTICE S.K.KRISHNAN

W.A.No.1252 of 2003
and W.A.Nos. 1253 to 1257 of 2003

K.C.Palaniswamy,
Chairman,
Cheran Group, Cheran Tower,
78-85, Government Arts
College Road,
Coimbatore-641 018. ..Appellant
in all the appeals

-Vs-

1.The Appellate Authority for
Industrial and Financial Reconstruction,
10th Floor, Jeevan Prakash,
25,Kasturba Gandhi Marg,
New Delhi-110 001.

2.Board for Industrial and Financial
Reconstruction,
22nd Floor, Jawahar Vyapar Bhavan,
1,Tolstoy Marg,
New Delhi-110 001.

3.Dhanalakshmi Mills Ltd.,
130, B.S.Sundaram Road,
Thiruppur-641 601.

4.C.R.Sethuramalingam,
do.

5.Industrial Investment Bank of India,
19,Netaji Subhash Road,
Calcutta-700 001.

6.State Bank of India,
Central Office,
Post Box No.12,
Madame Cama Road,

Mumbai-400 021.

7.Industrial Development Bank of India,
IDBI Tower,
Cuffe Parade,
Mumbai-400 005.

8.Industrial Credit and Investment
Corporation of India,
163, Backbay Reclamation,
Mumbai-400 020.

9.Employees' State Insurance Corporation,
ESIC Building,
Kotla Road,
(behind Foreign Post Office),
New Delhi.

10.Central Provident Fund Commissioner,
Hudco Vishala,
14,Bhikaji Cama Place,
New Delhi-110 066.

11.Secretary to Government,
Handloom, Handicraft,
Textiles and Khadi Dept.,
Fort St. George,
Chennai.

12.The Chairman,
Tamil Nadu Electricity Board,
800, Anna Salai,
Chennai-2.

13.The Chairman,
Central Board of Direct Taxes,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi-1.

14.Secretary to Government,
Industries Department,
Fort St. George, Chennai.

15.Coimbatore District Cotton
Mills Labour Union
Registration No.2658,

279, Kumaran Street,
Thiruppur-1.

16.Coimbatore District Cotton
Mills Employees Union,
(INTUC),
Dhanalakshmi Mills Branch,
c/o Dhanalakshmi Mills Ltd.,
130, B.S.Sundaram Road,
Thiruppur-1.

17.Deputy General Manager,
I.R.B.I. (IIBI),
Southern Zonal Office,
Spencers Plaza, 7th Floor,
Anna Salai, Chennai-2.

18.Dhanalakshmi Mills Worker
and Staff Union,
197, B.S.Sundaram Road,
Thiruppur-641 601, rep.
By its Secretary Shanthiraj. ..Respondents

Appeal against the order of the learned single Judge dated 20.12.200 2
made in W.P.Nos.10342, 17235, 17239, 17237, 17238 and 17236 of 1998 ,
respectively.

!For Appellant : Mr.Arvind P Datar,
Senior Counsel
for Mr.Srinath Sridevan

^For Respondents 1 and 2 : Mr.J.Madanagopal Rao

For R-3 : Mr.A.L.Somayaji, Senior
Counsel for M/s.Gupta & Ravi

For R-4 : Mr.C.Harikrishnan, Senior
Counsel for M/s Gupta Ravi

For R-9 : Mr.V.K.Vijayaraghavan

For RR-11 and 14: Mrs.N.Kalai Selvi,
Addl. Govt. Pleader

For R-15 : Mr.M.Ramamurthy

For R-16 : Mr.S.Jayakumar

For R-18 : Mr.O.Venkatachalam

:JUDGMENT

(Delivered by R.JAYASIMHA BABU, J.)
The workmen, about 1500 in number, employed by third respondent, Dhanalakshmi Mills Ltd., which owned two units, 'A' and 'B', 'A' mill being a spinning mill and 'B' mill being a weaving mill, have not been able to get any relief so far despite the order made by the Appellate Authority for Industrial and Financial Reconstruction on 3.4.1998, directing sale of the lands owned by the sick company, the lands being valuable lands whose value based on the average of the estimated market value and guideline value is Rs.2 crores per acres with a further direction that the money realised from such sale be applied to pay the wages and statutory dues as also the secured creditors. The closure of the 'B' Mill was permitted by an order of the Special Industrial Tribunal way back in the year 1994 with a further direction that the employees who were working in that mill be given employment in the A Mill.

1A. The effective denial of relief till date to the workmen for the last five years is on account of the legal proceedings initiated by a person who was neither a creditor nor a shareholder nor connected with the company in any way, and had only made an offer when an advertisement was issued by the Board for Industrial and Financial Reconstruction (BIFR) inviting proposals for the rehabilitation of this sick industrial undertaking.

2. Dhanalakshmi Mill was incorporated in the year 1932. It established initially a spinning mill and later on, in the year 1960 added a weaving mill. The mills are located in the city of Thirupur, the flourishing hosiery capital where land values are as high as those in the metros. Thirupur is also close to the city of Coimbatore. The company by the year 1993 had accumulated losses of several crores of rupees, which resulted in it's apllying to the concerned authorities for permission to close down the 'B' Mill. That permission having been initially declined, the matter was taken to the Special Industrial Tribunal, which by an order of 28.11.1994 permitted such closure with a further direction that the workmen who had been employed in the 'B' Mill be provided employment in the 'A' Mill. While making that order, the Tribunal held that there was no alternative to closure.

3. On 22.2.1994 the Board for Industrial and Financial Reconstruction, before whom an application had been filed by the Company, declared the Mill as a sick industrial undertaking. Thereafter, on 22.12.199 4, the BIFR appointed an operating agency to formulate a scheme and to value the assets of the mill. That order was carried in appeal to the Appellate Authority for Industrial and Financial Reconstruction (AAIFR) on the ground that the appellant herein who had made the offer was entitled to have his offer accepted in preference to the one that the existing management had made and whose offer had been based on support by a group called Rajarathinam Group. The AAIFR made an order on 14.7.1995 remanding the matter to the BIFR with certain directions. That order came to be challenged by the appellant herein who filed W.P.No. 12073 of 1995.

4. When that writ petition was heard, the existing management which had made an offer before the BIFR admitted the fact that the person whose support it was depending upon was not in a position to provide financial support and agreed for the matter being sent back to the BIFR, which could invite fresh proposals and thereafter proceed with the matter.

5. After the matter went back to the BIFR, fresh advertisement calling for proposals was issued in response to which only the existing management and the appellant herein responded. There was no expression of interest by any other party. The BIFR considered the two proposals and, without the assistance of anyone or hearing the parties, formed the view that the proposal given by the appellant was the better one and directed the operating agency to proceed on the basis of that proposal. That order having been challenged by the existing management before the AAIFR, that body, after hearing the parties, by an elaborate order and after taking note of all the materials placed before it, made an order on 3.4.1998 by which it rejected both the proposals as being unviable and proceeded to give certain directions.

6. The AAIFR in it's order of 3.4.1998 considered both the proposals made by the appellant as also the existing management examined in depth each one of the items constituting parts of the rehabilitation scheme submitted by the parties and found that almost all the items found in the proposal made by the existing management were better, while in a few of the items the proposal made by the appellant was better. However, after such examination it concluded that the "appellant's proposal is not better than that of the existing promoters".

7. The appellate authority also did not find that the appellant had the requisite financial capacity to implement the scheme proposed by him. The appellant had claimed to be able to bring in Rs.27 crores. In the scheme proposed by him, under the he sources for the promoters' contribution' four sources were set out they being the sale of office space in a building that was yet to be constructed on a vacant plot owned by the appellant to four entities from the first of whom the appellant expected Rs.22.5 crores and from the others amounts varrying from 1.24 crores to 5.62 crores. The documents placed by the appellant before the AAIFR did not show that the amount expected to be received by the appellant would in fact be paid by those persons. The appellant did not produce any letter from the Banker with regard to the extent of solvency of the appellant and his group. The appellant did not spell out who the group comprised of, except to state that it comprised of a group of industries which were not identified, plantations--details of which were not given, and educational institutions wich also were not identified. The balance sheet of those that formed part of the group, as also of the group itself were never produced. Even with regard to the land, there was no contract with the entities mentioned by the appellant for the construction on the property and the purchase of office space at any specified rate. Even the copies of the title deeds for the land were not produced. Even in the affidavit filed along with the writ petition in this Court, all that was asserted by the appellant was that the appellant expected to receive money by way of sale of floor space index on the vacant site, as also to obtain profit from a contract for putting up an office building on the site.

8. In the scheme submitted by the appellant he had held out that the appellant would deposit half a crore within a period of sixty days; four crores within two months; Rs.11.13 crores within six months; Rs.3.25 crores within one year and a further sum of Rs.4.37 crores within one year from the date of sanction of the final scheme. Thus, within a period of two months the appellant had to deposit 4.5 crores, and within a period of four months thereafter, a further sum of Rs.11.1 3 crores. There was no material whatsoever before the appellate authority to show that the appellant was in fact possessed of wealth of that magnitude or was in a position to raise the sum within that time from reliable sources whose solvency and commitment to the appellant was not in doubt.

8A. A proposal for rehabilitation of the sick industrial unit, which requires payment of crores of rupees to the employees who have remained without wages for years together and which also requires payment to creditors who have been waiting for years to receive the monies lent by them as also the accumulated interest, can be regarded as a serious proposal only if the person making the proposal is in a position to provide the funds required for carrying out those tasks immediately and within the time specified in the scheme.

9. No fault therefore can possibly be found with the view expressed by the AAIFR that "the sources of funds pointed out by the CG do not inspire any confidence and are unreliable" and that "...neither the existing promoter/co-promoters nor CG have established their capability to raise adequate resources for implementing their respective proposals". The rejection of the appellant's proposal brought to an end his role in matters concerning the rehabilitation of this sick industry.

10. The appellant who should have made a graceful exit at that point of time, chose to persist in imposing himself on the sick industrial undertaking and its workmen and has, by launching further litigation in this Court, delayed by over five years the whole process of payment of arrears of wages to the workmen, rehabilitation of the mill, the re-employment of the workmen as also the payment of the dues to the creditors. The Sick Industial Companies (Special Provisions) Act, 1 985 was not intended to serve a purpose like the one for which the appellant has used his participation in the enquiry before the BIFR and AAIFR.

11. The Sick Industial Companies (Special Provisions) Act, 1985 as set out in the preamble is "an Act to make, in the public interest, special provisions with a view to securing the timely detection of sick and potentially sick companies owning industrial undertakins, the speedy determination by a Board of experts of the preventive, ameliorative, remedial and other measures which need to be taken with respect to such companies and the expeditious enforcement of the measures so determined and for matters connected therewith or incidental thereto." What the Act contemplates is a speedy determination by a Board of experts of the appropriate measures required for the rehabilitation of the sick industrial unit and the expeditious enforcement of the measures determined by such Board of experts.

12. Though the AAIFR acted with commendable speed in disposing of the appeal brought before it from the order of the BIFR, the appellate authority having made its order within about six months from the date of the order of the BIFR, it is the writ petition which the appellant brought before this Court that has caused a delay of five years thereafter.

13. The appellant, having regard to the reasons given by the AAIFR for rejecting his proposal, is not entitled to question the further direction given by the AAIFR. The appellant has no locus standi to question the same. We have however considered the submission made before us on their merits as well. Such consideration is not to be understood as recognising a right in the appellant to raise those contentions.

13A. Mr.Arvind Datar, learned Senior Counsel for the appellant submitted that the order made by the appellate authority is vitiated, as, in his submission, the appellate authority had no power at all to direct the sale of any part of the land owned by the sick industry and give the directions for the application of the proceeds of such sale, as that would, in effect, mean the appellate authority formulating a scheme in stead of the operating agency being allowed to do so. It was submitted that the powers of the appellate authority are limited by the words used in the section which confers the appellate power viz., Section 25 (2) of the Act.

14. Section 25 of the Act reads as under:-

"25. Appeal--(1) Any person aggrieved by an order of the Board made under this Act may, within forty-five days from the date on which a copy of the order is issued to him, prefer an appeal to the Appellate Authority.

Provided that the Appellant Authority may entertain any appeal after the said period of forty-five days but not after sixty days from the date aforesaid if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(2) On receipt of an appeal under sub-section (1), the Appellate Authority may, after giving an opportunity to the appellant to be heard, if he so desires, and after making such further inquiry as it deems fit, confirm, modify or set aside the order appealed against or remand the matter to the Board for fresh consideration."

15. Sub-section (2) of Section 25 sets out that the appellate authority, after giving an opportunity to the appellant to be heard and after making such further enquiry as it may deem fit, 'confirm, modify or set aside the order appealed against, or, remand the matter to the Board for fresh consideration'. The appellate authority may thus, in cases where it concurs with what had been done by the BIFR confirm with the order under appeal. In cases where it does not concur with what had been done by the BIFR it may set aside that order. When it sets aside such an order it does not necessarily have to leave matters in a vacuum even in cases where something further is required to be done and render the entire proceedings that had commenced before the BIFR infructuous. The order that is set aside is substituted by a

fresh order which the AAIFR is impliedly required to make. The order which the appellate authority so makes becomes the order which would bind the parties. When a power is given to the appellate authority to set aside the order of the lower authority, it necessarily carries with it the power to substitute it by an order which the original authority itself could have made, but had not made. The scope of the appellate power is co-extensive with the power of the original authority unlike the revisional power. It is not necessary that while setting out the scope of the appellate power the statute should explicitly provide that the appellate authority may, in place of the order that is substituted, make such other order as it may consider appropriate, having regard to the evidence placed before it and the other facts and circumstances relating to the matter.

16. Learned counsel placed emphasis on the word 'modify' and submitted that the power to modify cannot be stretched to include the power to substitute an order by a new order altogether without retaining in such new order any of the features of the original order which is modified. Learned counsel in this context referred us to the cases of Puranlal Lakhanpal Vs. President of India and others (1961 SC 1519); Lucky Minmate Pvt. Ltd., Neem Ka Thana Vs. State of Rajastan (AIR 19 82 NOC 213) and In re Art.143, Constitution of India and Delhi Laws Act (1912) etc. (AIR 1951 332).

17. This argument is misconceived. There is no question of modifying the order. What was done by the BIFR was to accept a proposal made by the appellant which proposal the AAIFR found to be one which did not carry any credibility and which proposal, in it's view, was not one that should have been accepted by the BIFR. The AAIFR could thereafter have accepted the proposal made by the existing management, had it found that proposal to be one which was worthy of acceptance. It, however, found that that proposal also was not one which could be accepted, as that too would not subserve the object of rehabilitation of the sick industry.

18. The AAIFR was not, at that point, required to leave the whole matter in lurch and the entire proceedings in limbo. It was indeed required of it to make an order giving directions, which it considered to be appropriate, to the BIFR. While so directing the BIFR, it was certainly open to the AAIFR to take into account the realities of the situation, the various pressing demands, the resources of the sick industrial undertaking; the available assets of the undertaking which could be converted into cash, which in turn would be applied for the purpose of taking ameliorative measures in favour of the workmen and also for the purpose of discharging the dues of the creditors. That is what exactly what the AAIFR has done.

19. The AAIFR has taken note of the fact that the sick industrial undertaking, though at the moment incapable of continuing to run the industrial unit, was nevertheless possessed of very valuable fixed assets in the form of land extending to as many as 26 acres situated in the hosiery town of Thirupur, where land values were high and that land was capable of being sold and, if so sold, would result in a substantial receipt of the magnitude of at least 51 crores that being the guideline value. The appellate authority taking note of this position has given further directions as to the manner in

which the lands should be sold. It, after taking note of these facts, held thus:-

"Adequate reserves can be raised from the surplus land of DML in order to meet all its obligations - statutory dues, workers' dues, secured creditors' dues and dues of unsecured creditors."..."Neither of them (CG and existing promoters) should be allowed to derive personal benefits from the valuable real estate of DML"

20. It may be noticed here that the appellate authority had at para 7 of it's order noted thus:-

"This is a bitterly contested case. Extraordinary efforts were made by all of them to highlight their contentions with a view to establish the merits of their own submissions and loopholes in the submissions of other parties."

The bitterness of the contest as also the reason for the extraordinary efforts was this land---26 acres plus 17.25 acres of land situated in a area where it commanded high value, and was worth over Rs.50 crores.

21. Having found that the sick unit was thus possessed of assets which could be used to generate the liquidity with which some of the pressing problems of the sick industrial undertaking could be resolved, the appellate authority has also recorded that:

"in the present case adequate reserves can be raised from the disposal of land, buildings and machinery of B-Mill, closure of which has been approved by the Special Industrial Tribunal, for upfront payment of all statutory dues, workers' dues, dues of FIs/banks, and dues of unsecured creditors, without any sacrifice on the part of anybody."

22. It then directed that:

"..a scheme should, therefore, be prepared for the rehabilitation of DML, based on the sale of assets of B-mill. All the financial liabilities should be fully discharged from the sale proceeds. Workers' dues should be paid along with interest at bank rate for the period of default. Unsecured creditors' dues should also be paid with interest."

23. The sale that was directed by the appellate authority was to be organised "by a committee to be set up by the BIFR, which should include representatives of O.A., lead FI, SBI and the State Government's Revenue Department." That direction given by the appellate authority was, after it had reiterated it's conclusions more than once in the course of it's order:
"It is our considered view that neither the existing promoters (along with co-promoter and associates) nor the CG will be able to revive DML. Neither of them will be able to raise resources for a revival scheme for DML."

24. The matter was remanded to BIFR thereafter for fresh consideration which of course was to be in the light of the directions which the appellate authority had given and which were required to be given effect to by directing the operating agency to frame a scheme in accordance with those directions.

25. Counsel for appellant submitted that by doing what has been done, the appellate authority has displaced the operating agency and taken over the role of that agency. Such criticism is not well founded. The operating agency is but an instrument which is to assist the BIFR in achieving the purpose of the Act. As the formulation of the scheme involves attention to numerous details, an adjudicating body like the BIFR, which is not likely to have the time for carrying out such a detailed task, is enabled by the provisions of the Act to have the assistance of an operating agency. The agen cy is to be chosen by the BIFR. That agency has to formulate the scheme and place the same before the BIFR for it's consideration. The operating agency comes into the picture only when chosen by the BIFR and is entrusted with the task of formulating a scheme. The scheme formulated by it is neither final nor does it preclude any modification thereof by the BIFR or AAIFR. The scheme formulated by it is to be regarded only as tentative and it is only the scheme as settled by the BIFR as affirmed, or modified by the AAIFR in cases where an appeal had been preferred, that will become the scheme which will govern the sick industrial unit.

26. It was, therefore, certainly open to the AAIFR to direct the BIFR to, in turn, call upon the operating agency to formulate a scheme providing for the sale of the sick industry's lands and utilising the proceeds for paying the workmen, the creditors and for re-starting the 'A' mill. The order made by the appellate authority instead of deserving criticism requires commendation. What has been done is what should have been down much earlier.

27. When a sick industrial unit itself has assets from which monies can be raised to meet the liabilities, that avenue should first be explored. The sale of the assets can be avoided only if the existing management or others, who have sufficient credibility, are able to bring in fresh funds which can be utilised to pay off the workmen and the creditors as also provide the working capital required and, in case immediate modernisation is required, to meet such cost of modernisation as well.

28. In this case, there were two mills owned by the same company. One mill having been found to be uneconomical and a drain on the resources of the other mill. The Tribunal had granted permission to close that mill. The preservation of that mill was no longer required for any purpose. That mill was available for being sold along with the land which was apparently prime real estate, and that land, if sold, could bring in funds which could be utilised for the purpose of paying off the workmen and the creditors.

29. Learned counsel for the appellant then submitted that the order of the appellate authority proceeds on assumption that a great deal of money can be raised by the sale of the land, though that assumption, in his submission, was not warranted. It was not disputed that material had been

placed before the appellate forum in the form of a certificate by a valuer wherein it was stated that the guideline value for the land in this place was Rs.1.12 crores per acre. The market value as estimated by the existing promoter's valuer was Rs.3 crores per acre. The appellant was fully aware of the contents of that certificate and had not at any point of time disputed the same. The appellant claims to be engaged in diverse business activities in the city of Coimbatore, which is about an hour's drive from Thirupur. He did not choose to question that valuation apparently because he did not regard that valuation as being excessive. In any case, the appellate authority has found that the information provided to it in the form of valuer's certificate, which sets out the guideline value was reliable. The banks and financial institutions which have lent monies to this sick industrial undertaking and who are waiting to have at least a part of it repaid, must have known the value of the lands in this area. They also did not choose to object to or

regard that guideline value as being in any way erroneous. Moreover, that is a question of fact which was entirely within the jurisdiction of the Authority.

30. It was then submitted by Counsel for the appellant that the procedure adopted by the appellate authority while disposing of the appeal has resulted in violation of the principles of natural justice. It was the submission of counsel that the appellate forum had formulated three points without informing the parties that it would formulate those points which were styled by it as 'issues' and that, according to the counsel, if prior intimation had been given that such issues would be formulated, then the appellant would have had a chance to address arguments on the third issue which in fact had proved to be the one which the appellate authority has ultimately acted on, after having answered in the negative the first two issues.

31. The issues formulated by it as set out in para 6 of its order are as under:-
(a) Is CG's proposal better than that of existing promoters as concluded by BIFR?

(b) Have CG and the existing promoters established their resourcefulness for implementing their respective proposals?

(c) What is the most viable, workable alternative for the rehabilitation of DML?

32. The argument advanced regarding the alleged violation of principles of natural justice is thoroughly misconceived. When an appellate forum after hearing the argument formulates the points on which it is required to make it's ultimate order and sets out the same in the course of its order that does not amount to denial of any right of the party to address argument when argument has already been advanced in relation to the whole gamut of issues which arose from the order appealed against. What was before the appellate authority was the question as to the manner in which this sick unit has to be rehabilitated and as to whether the proposals examined by the BIFR

or any other mode was suitable for being regarded as the acceptable mode for achieving the object of rehabilitation.

33. More important, the appellant's role was an extremely limited one and the appellant had no voice at all in matters concerning as to how this unit is to be rehabilitated, except that it could try to convince the BIFR and AAIFR that it's proposal merited consideration and was superior to other rival proposals placed before the authorities. The appellate authority having examined the proposal of the appellant in great detail and having rejected the same, the appellant had no further role to play in the further order that the appellate authority proceeded to make.

34. Learned counsel for the appellant lastly contended that the order made by this Court on 28.1.1997 restricted the BIFR to consider the fresh offers, that had been directed to be invited and that it was not open to the BIFR or the AAIFR to consider the sale of the land owned by the sick industrial unit as that cannot be in the nature of offer. This submission is misconceived. In that order of 28.1.1997 made by one of us sitting singly, it is nowhere set out that BIFR is precluded from considering anything other than fresh proposal even when the proposals received were found to be not worthy of acceptance. The final order made by this Court was that:
"The impugned order of the Appellate Authority is therefore set aside and the Board for Industrial and Financial Reconstruction is directed to issue directives to the operating agency to call for fresh proposals after advertisement and submit a report.

Opportunity should also be given to those who had submitted proposals earlier to submit fresh proposals or update/reaffirm those proposals."

35. The order merely had the effect of setting aside the order that had been made by the AAIFR, and remitting the matter to the BIFR for fresh consideration which was to take place after inviting fresh disposals. It did not limit consideration only to the fresh proposal, if any, received. The AAIFR's understanding of that order is correct, and it's rejection of this argument which was also made before is correct.

36. The learned single Judge was therefore right in dismissing the appellant's writ petition. In is unfortunate that the writ petition which was filed in the year 1998 could not be disposed of till the year 2002. There is no reason whatsoever to delay the process of rehabilitation any further. The directions given by the appellate authority shall be given immediate effect to, and all the necessary further steps shall be taken by the BIFR without any delay.

37. It was brought to our notice by the counsel for the workmen in the course of the hearing of this appeal that some of the workmen who had been eagerly waiting for payment of the wage arrears and being re-employed had died after the order of the AAIFR. The delay that has occurred in the implementation of the order of the appellate authority is wholly on account of the further litigation launched by the appellant by filing the writ petition

in this court. We, therefore, direct the appellant to pay a sum of Rs.5,000/- (Rupees Five Thousand only) each to the families of those deceased workmen. The workers Unions--respondents 15 and 16, shall file into this court the names of the workmen who have died after 1998, and whose families are in need of assistance. Such a list shall be filed within two weeks from today. An amount calculated at the rate of Rs.5,000/- to be paid to the families of each of those deceased workmen shall be deposited in this Court by the appellant within eight weeks thereafter.
38. The appeals are dismissed.

Index: Yes
Website: Yes

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